

## 1999 Wisconsin Form 3S-ES and Instructions – Partnership Estimated Temporary Recycling Surcharge

### GENERAL INSTRUCTIONS

**Note:** The temporary recycling surcharge is scheduled to expire for taxable years ending on or after April 1, 1999. If the partnership's taxable year ends on or after April 1, 1999, no estimated temporary recycling surcharge payments are due for that taxable year or taxable years thereafter.

#### Purpose of Form

Partnerships, including limited liability companies treated as partnerships, use the 1999 Form 3S-ES to make estimated temporary recycling surcharge payments for taxable years that begin in 1999 and end prior to April 1, 1999. Included are 2 vouchers to submit when making estimated payments. If you receive an extension of time to file your return, use the 2nd voucher for making an estimated surcharge payment by the unextended due date of the return.

#### Federal Employer Identification Number

Enter the partnership's federal employer identification number (EIN). If you have not yet applied for a federal EIN, you may do so by filing federal Form SS-4 with the Internal Revenue Service.

#### Who Must Pay Estimated Temporary Recycling Surcharge

Partnerships must make estimated surcharge installment payments unless

- the temporary recycling surcharge for the taxable year that begins in 1999 and ends prior to April 1, 1999 will be less than \$200,
- the taxable year that began in 1998 was a taxable year of 12 months and the partnership did not have any temporary recycling surcharge liability for the taxable year that began in 1998, or
- its 1999 taxable year ends on or after April 1, 1999.

#### Short Taxable Year

No estimated surcharge installment is required if the short taxable year is a period of 1 month or less. If the short taxable year is more than 1 month, an estimated surcharge installment is due the 15th day of the first month after the end of the taxable year.

Exceptions to the above installment requirement are as follows:

- If you file your 1999 temporary recycling surcharge return on or before the last day of the first month following the close of the 1999 taxable year and pay in full the amount computed on the return as payable, then you do not have to make the estimated payment installment which would have been due on the fifteenth day of the first month following the close of the 1999 taxable year.
- If at least two-thirds of your gross income for 1998 or 1999 is from farming or fishing, you may file your 1999 temporary recycling surcharge return and pay in full the amount computed on the return as payable, on or before the first day of the third month of the succeeding taxable year, in lieu of making the installment payment due on the fifteenth day of the first month following the close of the 1999 taxable year.

#### Amended Installments

If the original estimate of temporary recycling surcharge liability is materially altered, you should amend your installment payment to reflect the change in estimated surcharge liability. Complete column B of Schedule A to compute your amended estimated surcharge and Schedule B to compute your amended installment due.

#### Interest on Underpayment of Estimated Temporary Recycling Surcharge

If a required installment is not paid by its due date, 12% annual interest may be imposed. The interest is computed on the underpayment of each installment for the period of the underpayment.

The period of the underpayment is the time from the due date of the installment to the earlier of either the date on which it is paid or the 15th day of the 4th month after the close of the taxable year.

Interest charged for underpayment of estimated temporary recycling surcharge will be increased or decreased based on any changes made to the surcharge originally reported.

Underpayment interest will not be due if each required payment is timely and the total surcharge paid

- a. is at least equal to 90% of the amount of surcharge shown on the 1999 partnership temporary recycling surcharge return filed;
- b. is 100% of the temporary recycling surcharge shown on the 1998 return (a 1998 return must have been filed covering a full 12-month year); or
- c. is at least equal to 90% of the temporary recycling surcharge figured by annualizing the net business income earned for the months ending before the due date of the installment.

#### Refunds of Estimated Temporary Recycling Surcharge Payments

If your installment payments exceed the temporary recycling surcharge liability for 1999, the overpayment will be refunded to you after your 1999 Temporary Recycling Surcharge return (Form 3S) is filed and the refund is claimed on that return.

#### Where to Obtain Assistance

If you need help, call (608) 267-3285 or contact any Department of Revenue office.

#### PAYMENT INSTRUCTIONS

You may make estimated surcharge payments using electronic funds transfer (EFT). For more information and registration forms, call (608) 264-9918 or write to the EFT Unit, Wisconsin Department of Revenue, P.O. Box 8912, Madison, WI 53708-8912.

Otherwise, make your check payable to the Wisconsin Department of Revenue, and mail your estimated surcharge voucher and payment to:

**Wisconsin Department of Revenue**  
**Box 93194**  
**Milwaukee, WI 53293-0194**

Do not mail your 1999 estimated surcharge voucher with your 1998 partnership return. They are to be mailed to different locations.

<b>Schedule A Computation of Estimated Temporary Recycling Surcharge</b>		<b>(A) Original Computation</b>	<b>(B) Amended Computation</b>
1	Amount of total estimated net business income expected in taxable year that begins in 1999 and ends prior to April 1, 1999		
2	Percentage of line 1 attributable to Wisconsin		
3	Amount of estimated net business income attributable to Wisconsin (multiply line 1 by line 2)		
4	Temporary recycling surcharge (the greater of \$25 or 0.2173% of income on line 3, but not more than \$9,800)		
<b>Schedule B Computation of Amended Installments Due</b>			
1	Enter amended temporary recycling surcharge (from Schedule A, line 4, column B)		
2	Enter:	a Amount of overpayment from 1998 Form 3S offset against installments paid to date	a
	b Amount of payments made to date	b	
3	Total of payments and credits claimed to date (add line 2a and line 2b)		
4	Additional installment payment due (subtract line 3 from line 1)		
<b>Schedule C Record of Payments</b>			<b>Total</b>
1	1998 overpayment from Form 3S		
2	Date paid		
3	Amount paid	+ + + +	=
4	Total 1999 payments (add line 1 and line 3)		

Keep Schedules A Through C for Your Records